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Item 01 – Draft summary of the GSSB meeting held on 9 December 2021

For GSSB approval

Date	27 January 2021
Meeting	10 February 2022
Description	This document presents the summary of the GSSB virtual meeting held on 9 December 2021.

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit www.globalreporting.org.

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2 Participants

3 Present:

Name	Constituency
Judy Kuszewski	Chair
Robyn Leeson	Vice-Chair
Loredana Carta	Labor
Peter Colley	Labor
Giulia Genuardi	Business enterprise
Evan Harvey	Investment institution
Vincent Kong	Business enterprise
Joseph Martin	Business enterprise
Jennifer Princing	Business enterprise
Corli le Roux	Mediating institution
Kim Schumacher (joined at 1.20)	Civil society organization
Gustavo Sinner	Mediating institution
Rama Krishnan Venkateswaran	Investment institution
Michel Washer	Business enterprise

4 Apologies:

Name	Constituency
Kenton Swift	Civil society organization

5 In attendance from GRI:

Name	Position
Bastian Buck	Chief of Standards
Mia d'Adhemar	Sr. Manager Sector Program
Noora Puro	Manager Sector Program
Elodie Chêne	Manager Standards
Veronica Wachong	Senior Coordinator
Harold Pauwels	Director Standards
Gillian Balaban	Sr. Coordinator Governance Relations

6 List of abbreviations

GRI	Global Reporting Initiative
GSSB	Global Sustainability Standards Board
SD	Standards Division
TC	Technical committee
WG	Working group
DPP	Due Process Protocol

7 **Decisions and action items**

8 **Decisions**

9 The GSSB resolved to approve the following:

10 **GSSB Decision 2021.29** Item 01 – [Draft summary of the GSSB meeting held on 18 November](#)

11 **GSSB Decision 2021.31** Item 02 – [GRI Sector Standards Project for Mining – Proposed WG](#)

12 **GSSB Decision 2021.30** – GSSB formal thank-you for departing GSSB members

13 **GSSB Decision 2021.32** – GSSB formal thank-you to Eric Hespeneide

14 **Session 1: Welcome**

15 The Global Sustainability Standards Board (GSSB) Chair Judy Kuszewski (henceforth the Chair)
16 welcomed the GSSB and presented an overview of the meeting agenda. The GSSB was presented
17 with the following items for approval:

18 Item 01 – [Draft summary of the GSSB meeting held on 18 November](#)

19 Item 02 – [GRI Sector Standards Project for Mining – Proposed WG](#)

20 GSSB formal thank-you for departing GSSB members, Gustavo Sinner and Rama Krishnan
21 Venkateswaran

22 GSSB formal thank-you to Eric Hespeneide

23 **Session 2: Key conclusions of the** 24 **draft Sector Standard for Coal**

25 Noora Puro, Manager Sector Program, presented the progress of the Sector Standard project for
26 coal since the exposure draft was released for public comment. The following points provide an
27 overview of public comments received that led to significant changes in the draft Standard:

- 28 • The list of likely material topics did not change due to the public comments received.
- 29 • Most of the feedback was related to climate-related topics, followed by comments on topics
30 related to environmental management.
- 31 • Key changes to the draft Standard targeted the following topics: Topic 12.2 Climate
32 adaptation, resilience, and transition; Topic 12.3 Closure and rehabilitation; Topic 12.4 Air

33 emissions; Topic 12.13 Asset integrity and critical incident management; Topic 12.20 Anti-
34 corruption.

- 35 • Major revisions were also made in the section describing the sustainability context for the coal
36 sector. The section is titled: The sector and sustainable development.
- The International Council on Mining and Metals has been consulted on a number of topics
where an overlap is anticipated with the mining Standard to future proof the coal Standard.

37 The presentation concluded with questions and concerns from the GSSB regarding proposed
38 changes to the draft coal Standard. Questions asked by GSSB members and corresponding answers
39 from the SD are as follows:

- 40 • **GSSB:** What is the weight on transition in the coal Standard compared to the weight in
41 transition in the oil and gas Standard? Do we have the balance right in terms of weight
42 proportional to response?

43 **SD:** The message from the WG is that coal should be treated differently from oil and gas; coal
44 is the priority in the low-carbon transition. Governments and investors are targeting coal to be
45 phased out, as seen in COP26 messaging. Stakeholders and WG members have indicated
46 the urgency to transition away from coal, but it is important to recognize the impacts that
47 existing operations have and will continue to have on communities. Plus, the need to
48 transition and the impacts of those transitions. Therefore, there is a slight increase in
49 reporting related to transition.

- 50 • **GSSB:** Were there any public comments regarding the sector's scope in terms of what should
51 be reported under transportation?

52 **SD:** We did not receive any direct comments on this, but it has been a discussion point
53 outside of public comment. The scope of this particular Standard would include transportation
54 which will be the same proposal for mining; it is about the transportation of the mineral.
55 General transport, for example, food, supplies, and workers would be best covered by a
56 separate transport Standard.

57 **Session 3: Approval of the proposed** 58 **working group of the GRI Sector** 59 **Standard Project for Mining**

60 Senior Coordinator, Veronica Wachong, presented to the GSSB the composition of the proposed WG
61 of the GRI Sector Standard project for mining:

- 62 • 89 applications were received, and 38 applicants were interviewed; the proposed WG
63 includes 20 members: 18 of those applicants interviewed and 2 nominations from the Council
64 of Global Unions representing labor.

- 65
- The WG composition includes representatives from Africa, Asia, Europe, North America, Oceania, and South America, large-cap and small/mid-cap representation, a range of commodities, and relevant associations.
- 66
- Despite the balance achieved in the proposed WG composition, some limitations need to be
- 67
- addressed through additional stakeholder engagement during the development of the
- 68
- Standard to ensure sufficient coverage of, e.g., less represented geographical contexts, non-
- 69
- metallic mining, quarrying, artisanal and small-scale mining.
- 70
- 71

72 The GSSB resolved to approve the SD's proposed WG for the mining sector. The GSSB further

73 expresses gratitude to everyone who volunteered to be part of the project.

74 **Session 4: GRI Topic Standard**

75 **Project for Biodiversity**

76 Elodie Chêne, Manager Standards, presented the GSSB with the project update:

- 77 • GRI has published two press releases relating to the biodiversity project. The first
- 78 communication announced the alignment of the standard development process with the
- 79 EFRAG Task Force, and the other was an announcement of the collaboration with CDP and
- 80 TNFD.
- 81 • GRI has joined EFRAG's biodiversity cluster meetings and provided feedback on the
- 82 Standard proposal.
- 83 • GRI has also invited EFRAG to join initial conversations with TC members to inform each
- 84 other throughout the process.
- 85 • As CDP is represented in the TC, the collaboration will aim to harmonize approaches to
- 86 disclosures on biodiversity.
- 87 • GRI will be part of the TNFD process through their forum and as a knowledge partner. There
- 88 is an expectation that the revised GRI Standard would provide input on the risk management
- 89 and disclosure framework. Completion is earmarked for the end of 2023.
- 90 • The project has commenced with an initial scoping survey and interviews with TC members
- 91 to identify the main work areas for revising the Standard.
- 92 • An exposure draft is to be made ready for public comment in the May-June period.

93 **Session 5: GSSB work program and**

94 **meeting schedule**

95 The Chief of Standards, Bastian Buck presented, the following points for consideration:

- 96 • GSSB members were invited to provide feedback to develop the proposal for the addendum
97 to the GSSB work program. Gustavo Sinner has provided input.
- 98 • If further comments or input need to be considered, please submit these by email to Bastian
99 or Harold.
- 100 • The aim is to have a proposal of the GSSB work program ready for approval in January or
101 February, depending on developments in the weeks to follow.
- 102 • GSSB meetings are scheduled for every third week of the month in 2022. Due to the summer
103 holiday period, the meeting in August will not take place.
- 104 • There is a proposed two-day in-person meeting taking place in October. However, it remains
105 to be confirmed given current developments relating to the pandemic in Europe.

106 **Session 6: Any other business and** 107 **close of the meeting**

108 On behalf of the GSSB, the Chair expressed a formal thank-you to Eric Hespenheide. The GSSB
109 further approved a resolution in gratitude for Eric's distinguished service and contribution to GRI.

110 No other business was raised, and the Chair closed the public meeting at 14.18 Central European
111 Time (CET).